

Recreation, Arts and Parks (“RAP”)

Our communities are defined not only by the people who live here but by what we collectively value. The amenities we invest in are an important evidence of those values. Residents and visitors are attracted to Washington County because we love the incredible scenic beauty and the recreation and cultural art it inspires. A vote in support of this RAP tax, is a vote to invest in our quality of life.

Small Investment, Big Returns. The RAP Tax will cost very little: one penny for each \$10 spent (a tax rate of 1/10 of 1%). That means for every \$1,000 a year a family spends on non-food items in Washington County, they will pay only \$1 toward RAP. These funds will be restricted by state law for investment in recreational, arts and parks facilities like:

- Multipurpose sports fields for soccer, rugby, lacrosse, football, etc.
- Pickleball courts
- Tennis courts
- A bicycle skills park
- Additional parks and trails
- New performing and visual arts venues
- Operational support for existing venues
- Sun Bowl improvements
- More splash pads in parks and other park improvements
- The possibilities are endless

The RAP Tax is not a property tax and is not permanent. It is a 1/10 of 1% sales tax on non-food items. It would be authorized for ten years, after which the initiative could again be placed on the ballot. The county would have the option to either bond for the funding or choose to pay as we go.

One-third of the revenue will come from visitors. Washington County welcomes many visitors from out of the area who buy non-food items. About one-third of the projected \$2.2 million annual tax revenue collected will come from dollars they spend. RAP taxes are a part of the infrastructure in many Utah communities including Cedar City, Orem, Salt Lake, Bountiful and Logan. When you shop in those communities, you are also investing in their quality of life.

The RAP Tax will not fund everything for every community, but it is a solid move forward. Although the tax cannot possibly fund all of the ideas listed or desired for the communities in Washington County, it will make a significant number of these amenities possible as well as funding improvements.

Broad Community Support. The communities in Washington County have cooperatively developed an interlocal agreement defining how funds will be distributed. The agreement calls for 15% of the revenue to be appropriated to cultural organizations to be determined by a seven-member board appointed by the Washington County Commission. The remaining 85% will go to the cities in the county to be used to secure funding for parks, recreational and art projects. Of the 85%, 67% is divided among the town/city by population, with the remaining 33% distributed based on point-of-sale, or where the sales tax originated.

The RAP tax will make our communities even better places to live. I wholeheartedly support it and encourage you to do the same.

David Clark
Santa Clara, Utah

Argument Against the RAP Tax

The question before the voters is whether or not Washington County should impose a one-tenth of one percent sales and use tax, commonly called a RAP (Recreation, Arts, and Parks) Tax, for the purpose of funding recreational and cultural facilities and organizations, such as parks, sports facilities, and arts organizations. Voters should vote "no" on the RAP Tax proposal because taxes are already too high, the tax will be an additional burden on local businesses, and local government should not be encouraged to compete with the private sector.

The average American citizen must pay a wide variety of taxes at all levels of government: federal, state, and local. Imposing another tax increase is not a good idea in the current economic conditions, when many people are out of work or living on low incomes. While the actual amount of the tax sounds small, the tax adds up over time, adding \$1 to every \$1,000 that a consumer spends. Citizens would be wise to avoid any tax increases and instead encourage local government to tighten its belt and do the best it can with current revenues.

The RAP Tax will also place an additional burden on Washington County businesses. It will require local businesses to increase prices and send in more tax dollars. The Tax will make local businesses less competitive with surrounding counties. It may even cause buyers to spend less at some businesses.

The proper role of government is to protect the rights of the people, not to provide all things to them. While parks, sports facilities, and artistic productions are all worthy causes, they can be provided through the private sector and through charitable enterprises. The RAP Tax also puts the government in charge of deciding who benefits from the tax proceeds, raising concerns of favoritism and political ploys, rather than simply allowing organizations to compete for funding and support in the marketplace.

Keeping taxes low and government out of the way is the best way to allow private enterprise to prosper and provide for the demands of our modern society. Recreational and cultural facilities and services are often provided more efficiently and less expensively through private efforts than through government.

To keep taxes low, protect our local businesses, and restrict our local government to its proper role, voters should vote "no" on the RAP Tax.

Brad Last, Hurricane Utah

RESOLUTION NO. R-2014-1830

A RESOLUTION PROVIDING FOR AN OPINION QUESTION TO BE INCLUDED ON THE BALLOT FOR THE GENERAL ELECTION SCHEDULED TO BE HELD ON NOVEMBER 4, 2014, FOR THE PURPOSE OF DETERMINING WHETHER WASHINGTON COUNTY SHOULD IMPOSE A SALES AND USE TAX OF 1/10TH OF 1% TO FUND RECREATIONAL AND CULTURAL FACILITIES AND CULTURAL ORGANIZATIONS.

WHEREAS, the Utah Legislature has determined that recreational facilities and the cultural organizations of the state of Utah enhance the quality of life of Utah's citizens, as well as the continuing growth of Utah's tourist, convention, and recreational industries;

WHEREAS, the Utah Legislature acknowledges that the state's support of its recreational facilities and its cultural organizations has not been sufficient to assure the continuing existence and growth of these facilities and organizations;

WHEREAS, consequently, Utah Code Section 59-12-701 permits counties to enhance public financial support of recreational facilities and cultural organizations through the imposition of a county sales and use tax;

WHEREAS, several counties and cities throughout the state impose a sales and use tax of one-tenth of one percent to fund recreation, arts, and parks (and in some instances zoological and botanical organizations) ("RAP tax");

WHEREAS, revenue collected from the proposed RAP tax could only be used to fund recreational and cultural facilities or to fund the ongoing operating expenses of recreational facilities and cultural organizations within the county;

WHEREAS, numerous residents of Washington County have requested that a RAP tax be established in Washington County to support recreation, arts, and parks;

WHEREAS, in order to determine the opinion of Washington County Voters on this issues, an opinion question, as stated herein, should be placed on the 2014 general election ballot;

WHEREAS, it is in the best interest of the County for the matter to be placed on the 2014 general election ballot; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF WASHINGTON COUNTY, UTAH:

1. An opinion question shall be presented to Washington County Voters on whether the County should impose a one tenth of one percent (1/10th of 1%) sales and use tax for the purpose of funding recreational and cultural facilities and organizations such as the following:

a. Publicly owned or operated athletic fields, parks, playgrounds, gymnasiums, swimming pools, campgrounds, trails, or other facilities used for recreational purposes; and

b. Non-profit organizations, institutions, and municipal or county cultural councils having as their primary purpose the advancement and preservation of art, music, theater, dance, cultural arts, or natural history;

2. The opinion question shall be submitted to the voters of Washington County on the ballot of the general election that will take place on November 4, 2014 ("date of election"), and shall be in the form of, or substantially similar to the form included herein;

3. The Washington County Clerk-Auditor is authorized and directed to perform and do, or cause to be performed and done, all things necessary to place the opinion question before eligible Washington County voters on the general election ballot in accordance with all applicable laws;

4. The County Clerk-Auditor, as the election officer, shall retain this Resolution, which contains the ballot title and the proposition, in the County's official records;

5. At least 75 days before the date of election, the County Clerk shall provide the Lieutenant Governor of the State of Utah a copy of this Resolution, which includes the ballot title and the proposition in satisfaction of Utah Code Section 11-14-201;

6. The County Clerk-Auditor shall ensure that the requirements of the Transparency of Ballot Propositions Act (Utah Code Section 59-1-1601 et seq.) are met; namely:

- a. The County Commission submits an argument, in writing and no more than 500 words in length, in favor of the opinion question at least 60 days prior to the date of election;
- b. A registered voter of Washington County submits an argument, in writing and no more than 500 words in length, in opposition to the opinion question at least 60 days prior to the date of election (Unless more than one voter desire to submit arguments in opposition, in which case the Clerk-Auditor shall designate one voter to write the argument against and the argument shall be submitted at least 50 days prior to the date of election.);
- c. The County Commission and voter in opposition submit rebuttal arguments, in writing and no more than 250 words in length, at least 40 days prior to the election;
- d. The County posts the arguments and rebuttals, as submitted, on the Statewide Electronic Voter Information Website and prominently on the County website for 30 consecutive days before the election; and

- e. The County Commission must conduct a public meeting and allow equal time for presentation of arguments in favor or against the opinion question no more than 14, but at least 4 days before the date of election.
7. In satisfaction of the requirements of Section 11-14-318 of the Utah Code, a public hearing shall be held by the County during the County Commission meeting that begins at 4:00 p.m., on Tuesday, September 16, 2014, at the regular meeting place of the County Commission, located at the County Administration Building, 197 East Tabernacle Street, St. George, Utah, with respect to the imposition by the County of the 1/10th of the 1% RAP tax, if approved by eligible voters through the opinion question, for the purposes set forth in Paragraph 1;
- a. Notice of the public hearing shall be published:
 - i. Once each week for at least two (2) consecutive weeks in *The Spectrum* newspaper; and
 - ii. On the Utah Public Notice Website (as of the date of this Resolution, <http://pmn.utah.gov>) at least fourteen (14) days prior to the date set for such public hearing.

The "Notice of Public Hearing" shall be in substantially the following form:

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that on August 5, 2014, the County Commission (the "Commission") of Washington County, Utah (the "County"), adopted a resolution (the "Resolution") in which it authorized the calling of an election (the "Election") concerning the approval of a local sales and use tax of up to 0.1% to fund and support recreational, cultural, and other organizations and facilities pursuant to Title 59, Chapter 12, Part 7 of the Utah Code Annotated 1953, as amended (the "RAP tax") and called a public hearing to receive input from the public with respect to (i) the levying of the RAP tax and (ii) any potential economic impact that the facilities financed in whole or in part with the proceeds of the RAP tax may have on the private sector.

TIME, PLACE, AND LOCATION OF PUBLIC HEARING

The Commission shall hold a public hearing on Tuesday, September 16, 2014, at the hour of 4:00 p.m. in the County Administration Building, located at 197 East Tabernacle Street, St. George, Utah. The purpose of the hearing is to receive input from the public with respect to (i) the levying of the RAP tax and (ii) any potential economic impact that the facilities financed in whole or in part with the proceeds of the RAP tax may have on the private sector. All members of the public are invited to attend and participate.

DATED this August 21, 2014.

/s/

County Clerk-Auditor

8. Notice of the Opinion Question shall be provided by publishing:

- a. Once a week during at least three (3) consecutive weeks a notice of election in *The Spectrum* newspaper of general circulation in the County, the first publication to be not less than 21 days or more than 35 days before the date of election, and
- b. On a website established and maintained by the collective efforts of Utah's newspapers (currently, www.utahlegals.com) for three (3) weeks that immediately precede the election date.

All such election notices shall be given in substantially the following form (with such completion, amendments, updates, changes, additions or alterations as may be required to conform such notices to state law (including amendments thereto prior to such publication) and actual election information or calendar items to be confirmed prior to the first publication of such notice):

ELECTION NOTICE

To all qualified electors of Washington County, Utah:

Take notice that on November 4, 2014, an opinion question (the "Opinion Question") will be held in Washington County, Utah (the "County"), in conjunction with the general election to be held that day at the places set out below for the purpose of submitting to the qualified electors of the County the proposition contained in the following ballot proposition:

Opinion Question Regarding Imposing a Recreation, Arts, and Parks Sales Tax ("RAP tax")

Should Washington County impose a one tenth of one percent ($1/10^{\text{th}}$ of 1%) sales and use tax for the purpose of funding recreational and cultural facilities and organizations such as the following:

- a. Publicly owned or operated athletic fields, parks, playgrounds, gymnasiums, swimming pools, campgrounds, trails, or other facilities used for recreational purposes; and
- b. Non-profit organizations, institutions, and municipal or county cultural councils having as their primary purpose the advancement and preservation of art, music, theater, dance, cultural arts, or natural history?

Vote for One:

For the RAP tax

Against the RAP tax

For purposes of this opinion question, the polling places for the Opinion Question are as follows:

Voting Precincts	Polling Place
AV51	By Mail
SG26	425 Main O' War Road, St. George
SG25	3521 Manzanita, St. George
SG29, SG30	919 E. Brigham Rd., St. George
COENBR	By Mail
SG43	2835 E 2000, St. George
CODAV	By Mail
SG27, SG28	936 E. Desert Hills Dr., St. George
COWH, CODIV	1411 W. Diamond Valley Dr., Diamond Valley
SG08, SG10	245 N. 200 W., St. George
WA66	3435 E. Canyon Crest Ave., Washington
SG14, SG15	2040 W. 2000 N., St. George
SG20, SG21, SG31, SG32, SG33, SG34, SG42, COGUBL	1835 Convention Center Dr., St. George
SG12, SG13	1795 W. 1230 N., St. George
EN82, CONCF	375 S. 200 E., Enterprise
SG06, SG07	326 S. 600 E., St. George
SG44, WA69	2277 S. 3000 E., St. George
COGL	By Mail
HIL97	By Mail
HU55, HU56, HU58	147 N. 870 W., Hurricane
HU52, HU53	90 S. 100 W., Hurricane
HU54, COCDSR	36 S. 300 W., Hurricane
IV78	55 N. Main St., Ivins
HU57, HU59	3817 W. 120 N., Hurricane
LA85, LA86, LA87	435 N. Main St., LaVerkin
LE90, COLEED	By Mail
SG01, SG35	2410 E. Riverside Dr., St. George
NH93, CONH	34 S. 2900 E., New Harmony
COPINE	By Mail

TV79, COHS74	263 E 200 S, Ivins
WA63, WA68	2500 S Harvest Ln, Washington
RC94	By Mail
SG09, SG16, SG17	1099 Baya Flow Dr, St. George
SC71, SC72, SC73, SC74	2603 Santa Clara Dr, Santa Clara
SG04, SG11	245 N 200 W, St. George
TV76, TV77	160 N 200 E, Ivins
SP95	By Mail
SG02, SG36, SG37, SG38	390 N 3050 E, St. George
SG39, SG41	4275 S Country Club Dr, St. George
SG46	1096 W Bluegrass Way, St. George
SG40, SG45	3167 S 2350 E, St. George
SG18, SG19	495 N Westridge Dr, St. George
SG22, SG23, SG24	1210 W Curly Hollow, St. George
TQ96	41 E Old Church Rd, Toquerville
COVE	By Mail
VI89, HV28	By Mail
WA63, WA64	220 N 300 E, Washington
WA60, WA61, WA62	1110 N 1100 E, Washington
WA67	1305 Washington Dam Rd, Washington
SG03, SG05	197 E Tabernacle, St. George

The polls will be open from 7:00 a.m. to 8:00 p.m.

There will be no special registration of voters for the Opinion Question and the official register last made or revised shall constitute the register for the Opinion Question. The Washington County Clerk will make available at the above-described polling places, a registration list or copy thereof listing all registered electors entitled to use such voting places.

Voting will be allowed to take place at the times, places and manner as provided by the Utah Election Code, Title 20A, Utah Code Annotated 1953, as amended. For information about alternate times and forms of voting (including by absentee ballot and early voting) and information on registering to vote, voters may contact the office of the Washington County Clerk-Auditor at the Washington County Offices at 197 East Tabernacle St., St. George, UT, phone number (435) 634-5712. Pursuant to Section 20A-3-604, Utah Code Annotated 1953, as amended, the schedule for early voting including dates, times and locations, shall be noticed and published by the County Clerk-Auditor.

NOTICE is further given that on November 18, 2014, that being a day no sooner than seven (7) days and no later than fourteen (14) days after the Opinion Question, the County Commission of the County will meet at its regular meeting place at 4:00 p.m. to canvass the returns and declare the results of the Opinion Question.

NOTICE is given that on October 17, 2014, at 12:00 p.m. in the County Commission Chambers, located 197 East Tabernacle St., St. George, UT, the County Clerk-Auditor will conduct a test of the voting and/or counting devices, as applicable, to be used for the general election. Any interested person may witness the testing procedure.

Pursuant to applicable provisions of Utah State law, the period allowed for any contest of the Opinion Question shall end forty (40) days after November 18, 2014 (the date on which the returns of the Opinion Question are to be canvassed and the results thereof declared). No such contest shall be maintained unless a complaint meeting the requirements of applicable law is filed with the Clerk of the District Court of Washington County within the prescribed forty (40) day period.

GIVEN by order of the County Commission of Washington County, Utah.

/s/
Chair

ATTEST:

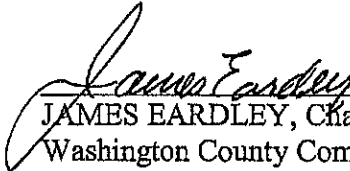
/s/
Auditor-Clerk

To be published on or about: October 9, 16, and 23, 2014 – The Spectrum.

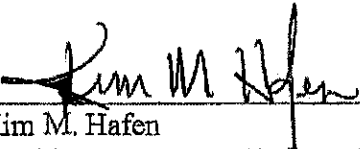
9. The County Clerk-Auditor shall keep and maintain accurate records detailing compliance with paragraphs 3-8 above;
10. The County determines that since the opinion question does not relate to the issuance of bonds requiring a property tax increase, the County need not prepare and mail either a (i) voter information pamphlet or (ii) notification referenced in Section 11-14-202(2) of the Utah Code;
11. Additionally, the County determines that since the opinion question does not relate to the issuance of bonds requiring a property tax increase, the ballots to be used need not comply in all respects with the requirements of Sections 11-14-206; nevertheless, the ballots to be used shall comply with the applicable requirements of Title 20A, Chapter 6 of the Utah Code and shall be substantially in the form set forth herein;
12. The County Clerk-Auditor shall comply with all applicable election laws and regulations in regard to placing the opinion question before the electors of Washington County on the 2014 general election ballot;
13. The County Commission shall meet as a board of canvassers on Tuesday, November 18, 2014, at the County Administration Building, 197 East Tabernacle Street, St. George, Utah, at 4:00 p.m. (or such other date or time as the County Commission may determine), which is no sooner than 7 days and no later than 14 days after the date of election, and if the majority of the votes cast are in favor of the opinion question, then the County Commission shall cause an entry of that fact to be made upon its minutes, and thereupon the County shall be authorized to impose the RAP Tax for a ten-year period;
14. All acts and resolutions in conflict with this Resolution or any part thereof are hereby repealed;
15. All parts of this Resolution are severable, and if any section, clause or provision of this Resolution shall, for any reason, be held to be invalid and unenforceable, the invalidity or unenforceability of any such section, clause or provision shall not affect the remaining sections, clauses or provisions of this Resolution; and
16. Immediately after its adoption by a majority of the members of the County Commission, this Resolution, approved as to form and signed by a Deputy County Attorney, shall be signed by the Chair of the County Commission and the County Clerk-Auditor and shall be filed in the manner customary to the County and shall take immediate effect.

VOTED UPON AND PASSED BY THE WASHINGTON COUNTY
COMMISSION AT A REGULAR MEETING OF THE WASHINGTON COUNTY
COMMISSION HELD ON THE 5TH DAY OF AUGUST, 2014.

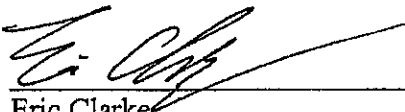
WASHINGTON COUNTY




JAMES EARDLEY, Chair
Washington County Commission

ATTEST:


Kim M. Hafen
Washington County Clerk-Auditor

Approved as to Form


Eric Clarke
Deputy Washington County Attorney

Commissioner Eardley voted 
Commissioner Gardner voted 
Commissioner Iverson voted 